

2014

**CERTIFICATE**

To the Clerk of , State of Kansas  
We, the undersigned, officers of

**City of Westmoreland**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2014; and  
(3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

			2014 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit for 2014		Page No.			
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		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	556,960	103,267	26,577
Bond & Interest	10-113	8	137,645	13,500	3,475
		8			
Employee Benefits	12-16, 102	9	38,000	33,850	8,712
Street Improvement	15-733	9	36,294	22,695	5,841
Special Highway		10	36,330		
Water Works - Utility	12-825d	10	401,679		
Non-Budgeted Funds		11			
<b>Totals</b>		xxxxxx	1,206,908	173,312	44,605
Is an Ordinance required to be passed, published, and attached to the budget?			Yes		County Clerk's Use Only
Budget Summary		12			388,508
Neighborhood Revitalization					Nov 1, 2013 Total Assessed Valuation

Assisted by:

Sink, Gordon & Associates LLP

Public Accountants

Address:

Commerce Bank Tower, 727 Poyntz Avenue

Manhattan, KS 66502

Email:

info@sinkgordon.com

Date Attested: 8-19, 2013

*Amey McCarter*

County Clerk



*Mark A. Anderson*  
Governing Body

City of Westmoreland

2014

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax**

Budgeted Funds for 2013	Budget Tax Levy Amount for 2012	Allocation for Proposed Year 2014		
		MVT	RVT	16/20M Veh
General	92,153	12,413	221	88
Bond & Interest	13,850	1,865	33	13
Employee Benefits	30,072	4,050	72	28
Street Improvement	29,865	4,022	72	28
<b>TOTAL</b>	<b>165,940</b>	<b>22,350</b>	<b>398</b>	<b>157</b>

County Treas Motor Vehicle Estimate 22,350

County Treasurers Recreational Vehicle Estimate 398

County Treasurers 16/20M Vehicle Estimate 157

Motor Vehicle Factor 0.13469

Recreational Vehicle Factor 0.00240

16/20 Vehicle Factor 0.00095

City of Westmoreland

2014

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2012</b>	<b>Current Amount for 2013</b>	<b>Proposed Amount for 2014</b>	<b>Transfers Authorized by Statute</b>
Water Works - Utility	Bond & Interest	84,387	76,547	65,957	12-825d
	<b>Totals</b>	84,387	76,547	65,957	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	84,387	76,547	65,957	

\*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2013	Date Due		Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Series 2002 A	3/18/2002	3/18/2042	4.75	290,000	263,000	3/18	3/18	12,493	4,000	12,303	4,000
GO Series 2002 B	12/1/2002	12/1/2018	4.00-5.00	140,000	60,000	6/1; 12/1	6/1	2,725	10,000	2,310	10,000
GO Series 2003 A	9/1/2003	9/1/2013	4.00	83,000	10,000	9/1	9/1	400	10,000	0	0
GO Series 2007 A	9/15/2007	10/1/2027	3.9-4.45	150,000	125,000	10/1	10/1	5,425	5,000	5,230	5,000
GO Series 2007 B	9/15/2007	10/1/2015	3.90	8,000	3,000	10/1	10/1	117	1,000	78	1,000
GO Series 2009 A	5/22/2009	5/22/2049	4.38	236,000	228,881	5/22	5/22	10,014	2,583	9,901	2,696
GO Series 2011 A	5/1/2011	10/1/2021	3.50	122,000	110,000	4/1; 10/1	10/1	3,850	10,000	3,500	10,000
<b>Total G.O. Bonds</b>					<b>799,881</b>			<b>35,024</b>	<b>42,583</b>	<b>33,322</b>	<b>32,696</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
KDHE Loan	10/6/2005		2.58	567,670	385,722	3/1; 9/1	3/1; 9/1	9,809	22,247	9,231	22,825
<b>Total Other</b>					<b>385,722</b>			<b>9,809</b>	<b>22,247</b>	<b>9,231</b>	<b>22,825</b>
<b>Total Indebtedness</b>					<b>1,185,603</b>			<b>44,833</b>	<b>64,830</b>	<b>42,553</b>	<b>55,521</b>

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2013	Payments Due 2013	Payments Due 2014
Fire Truck	1/22/2010	84	4.25	50,000	37,166	8,408	8,408
Skid Loader	8/1/2013	1/5/1900	3.20	20,000	0	0	4,392
<b>Totals</b>					<b>37,166</b>	<b>8,408</b>	<b>12,800</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Westmoreland

2014

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	236,242	222,993	218,371
Receipts:			
Ad Valorem Tax	86,694	92,153	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,794	0	
Motor Vehicle Tax	15,793	12,241	12,413
Recreational Vehicle Tax	428	294	221
16/20M Vehicle Tax	156	90	88
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cemetery	3,125	2,500	2,500
Local (Countywide) Sales Tax	117,349	116,000	116,000
Franchise Tax	21,825	21,000	21,000
Permits & Licenses	1,720	600	600
City Sales Tax	54,581	53,000	53,000
Dog Tags	853	500	500
RV Park Fees	5,075	5,000	5,000
Reimbursements	18,181	2,500	2,500
Pool Revenue	18,341	15,500	15,500
Donations	3,230	0	0
Forestry Grant	2,815		
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,161	2,500	2,500
Miscellaneous	1,256	3,500	3,500
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>355,377</b>	<b>327,378</b>	<b>235,322</b>
<b>Resources Available:</b>	<b>591,619</b>	<b>550,371</b>	<b>453,693</b>
Expenditures:			
General Administration			
Personal Services	98,258	100,000	100,000
Contractual Services	91,292	80,000	80,000
Commodities	39,499	40,000	40,000
Capital Outlay	31,253	30,000	254,960
Fire			
Contractual Services	10,743	10,000	10,000
Commodities	9,368	8,500	8,500
Capital Outlay	11,958	1,000	1,000
Street Lighting - Contractual Services	0	500	500
Cemetery			
Contractual Services	780	1,000	1,000
Commodities	7,192	1,000	1,000
Capital Outlay	0	500	500
Library - Contractual Services	0	1,000	1,000
RV Park	4,437	7,500	7,500
Pool	52,156	42,000	42,000
Contributions	0	1,000	1,000
Street - Commodities	243	0	0
Neighborhood Revitalization Rebate			
Miscellaneous	11,447	8,000	8,000
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>368,626</b>	<b>332,000</b>	<b>556,960</b>
Unencumbered Cash Balance Dec 31	222,993	218,371	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	544,950	555,750	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			556,960
Tax Required			103,267
Delinquent Comp Rate: 0.0%			0
Amount of 2013 Ad Valorem Tax			<b>103,267</b>

City of Westmoreland

2014

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Bond &amp; Interest</b>	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	25,234	25,685	32,660
Receipts:			
Ad Valorem Tax	13,653	13,850	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,925	1,865
Recreational Vehicle Tax		46	33
16/20M Vehicle Tax		14	13
Special Assessments	23,896	24,267	23,618
Transfers in from Utilities Fund	84,387	76,546	65,956
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>121,936</b>	<b>116,648</b>	<b>91,485</b>
<b>Resources Available:</b>	<b>147,170</b>	<b>142,333</b>	<b>124,145</b>
Expenditures:			
Bond Principal	44,475	42,583	32,696
Bond Interest	38,555	35,024	33,322
KDHE Loan Principal	29,383	22,247	22,825
KDHE Loan Interest	9,067	9,809	9,231
Commission	5	10	10
Cash Basis Reserve	0	0	39,561
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>121,485</b>	<b>109,673</b>	<b>137,645</b>
Unencumbered Cash Balance Dec 31	25,685	32,660	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	163,335	149,354	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	137,645
		Tax Required	13,500
Delinquent Comp Rate:	0.0%		0
	Amount of 2013 Ad Valorem Tax		13,500

City of Westmoreland

2014

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	21,688	15,735	15,750
Receipts:			
State of Kansas Gas Tax	20,313	19,870	20,580
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>20,313</b>	<b>19,870</b>	<b>20,580</b>
<b>Resources Available:</b>	<b>42,001</b>	<b>35,605</b>	<b>36,330</b>
Expenditures:			
Commodities	26,161	17,855	34,330
Contractual Services	105	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>26,266</b>	<b>19,855</b>	<b>36,330</b>
Unencumbered Cash Balance Dec 31	15,735	15,750	0
2012/2013 Budget Authority Amount:	41,583	41,705	

Adopted Budget <b>Water Works - Utility</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	25,677	36,305	36,719
Receipts:			
User Fees	296,099	353,240	353,240
Late Charges	4,488	100	100
Reconnect Fees	726	400	400
Transfer Fees	400	0	0
Hook-ups	4,300	3,000	3,000
Taps	2,000	8,000	8,000
Reimbursements	9,108	120	120
Miscellaneous	511	100	100
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>317,632</b>	<b>364,960</b>	<b>364,960</b>
<b>Resources Available:</b>	<b>343,309</b>	<b>401,265</b>	<b>401,679</b>
Expenditures:			
Personal Services	27,270	67,000	67,000
Contractual Services	176,804	142,000	142,000
Commodities	11,958	34,000	34,000
Capital Outlay	0	40,500	88,222
Non-Operating Sales Tax	4,649	4,500	4,500
Transfer to Bond & Interest Fund	84,387	76,546	65,957
Miscellaneous	1,936		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>307,004</b>	<b>364,546</b>	<b>401,679</b>
Unencumbered Cash Balance Dec 31	36,305	36,719	0
2012/2013 Budget Authority Amount:	396,376	385,441	



City of Westmoreland

**NON-BUDGETED FUNDS**

2014

*(Only: the actual budget year for 2012 is to be shown)*

Non-Budgeted Funds

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
<b>Wastewater Improvement</b>				<b>Water Storage Improvement</b>															
Unencumbered				Unencumbered				Unencumbered				Unencumbered				Unencumbered			
Cash Balance Jan 1		12,422		Cash Balance Jan 1		0		Cash Balance Jan 1				Cash Balance Jan 1				Cash Balance Jan 1			
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
Loan Proceeds		62,782		Rural Development Grant		62,300													
Total Receipts		62,782		Total Receipts		62,300		Total Receipts		0		Total Receipts		0		Total Receipts		0	
Resources Available:		75,204		Resources Available:		62,300		Resources Available:		0		Resources Available:		0		Resources Available:		0	
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
Construction		39,203		Construction		60,200													
Engineering		17,576		Engineering		2,100													
General & Administrative		18,425																	
Total Expenditures		75,204		Total Expenditures		62,300		Total Expenditures		0		Total Expenditures		0		Total Expenditures		0	
Cash Balance Dec 31		0		Cash Balance Dec 31		0		Cash Balance Dec 31		0		Cash Balance Dec 31		0		Cash Balance Dec 31		0	

2014

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Westmoreland**  
will meet on August 8, 2013 at 7:00 PM at Community Center for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	368,626	24.481	332,000	25.023	556,960	103,267	26.848
Bond & Interest	121,485	3.851	109,673	3.761	137,645	13,500	3.510
Employee Benefits	33,252	7.203	33,786	8.166	38,000	33,850	8.801
Street Improvement	26,477	7.473	36,294	8.109	36,294	22,695	5.900
Special Highway	26,266		19,855		36,330		
Water Works - Utility	307,004		364,546		401,679		
Non-Budgeted Funds	137,504						
Totals	1,020,614	43.008	896,154	45.059	1,206,908	173,312	45.059
Less: Transfers	84,387		76,547		65,957		
Net Expenditure	936,227		819,607		1,140,951		
Total Tax Levied	157,877		165,940		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,670,891		3,682,774		3,846,341		

Outstanding Indebtedness,

	2011	2012	2013
January 1,			
G.O. Bonds	754,728	844,357	799,881
Revenue Bonds	0	0	0
Other	268,426	268,426	385,722
Lease Purchase Principal	71,196	47,139	37,166
Total	1,094,350	1,159,922	1,222,769

\*Tax rates are expressed in mills

**Vicki B Zentner**  
City Official Title: City Clerk

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	368,626	24.481	332,000	25.023	556,960	103,267	26.848
Bond & Interest	121,485	3.851	109,673	3.761	137,645	13,500	3.510
Employee Benefits	33,252	7.203	33,786	8.166	38,000	33,850	8.801
Street Improvement	26,477	7.473	36,294	8.109	36,294	22,695	5.900
Special Highway	26,266		19,855				
Water Works - Utility	307,004		364,546		36,330		
					401,679		
Non-Budgeted Funds	137,504						
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Vicki B Zentner  
 City Official Title: City Clerk

**AFFIDAVIT of PUBLICATION**  
**STATE of KANSAS**  
**POTTAWATOMIE COUNTY**

City of Westmoreland – Ordinance 536

I, Jerrod D. Handly, being first duly sworn, deposes and says: That he is the Publisher of the Westmoreland Recorder, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Pottawatomie County, Kansas, with a general paid circulation on a yearly basis in Pottawatomie County, Kansas, and the said newspaper, Westmoreland Recorder, is not a trade, religious or fraternal publication. Said newspaper is a weekly published at least 50 times each year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted to the post office at Westmoreland in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one week the publication thereof being made as aforesaid, on the 15th day of August 2013.

**PUBLISHER:** Jerrod D. Handly

**SIGNED:**

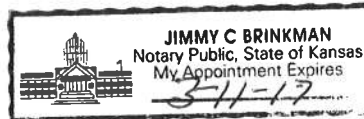
*Jerrod Handly*

Subscribed and sworn to me

The 15th day of August, 2013

*Jim Brinkman*

(Notary) My Commission expires March 11, 2017.



Ordinance # 536 - \$ 60.00